



PETITION FOR REVIEW OF ASSESSMENT BY LOCAL ASSESSING OFFICIAL - PROPERTY TAX ASSESSMENT BOARD OF APPEALS

State Form 21513 (R8 / 6-09)

Prescribed by the Department of Local Government Finance

FORM 130

Assessment year under appeal

MARCH 1, _____

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GENERAL INSTRUCTIONS:

1. Please print or type. See page four for a chart illustrating the procedure for appeal of assessment.
2. The petitioner should complete Section I, Section II, and Section III of this form.
3. The petition must be signed by the petitioner or an authorized representative. A representative must attach a notarized power of attorney unless the representative is a duly authorized employee of corporate officer of the taxpayer.
Is a power of attorney attached? ☐ Yes ☐ No
4. Certified tax representatives must attach a Tax Representative Disclosure statement. 50 IAC 15-5-5

As a result of filing this petition, the assessment may increase, may decrease, or may stay the same.

Check type of property under appeal (check only one): ☐ Real ☐ Personal

SECTION I: PROPERTY & PETITIONER INFORMATION

County	Township	Parcel or key number (for real property only)
Address of property being appealed (number and street, city state, and ZIP code)		
Legal description on Form 11 or Property Record card (for real property), or business name (for personal property)		
Name of property owner	Telephone number of property owner ()	
Mailing address of property owner (number and street, city state, and ZIP code)		
Name of authorized representative (if different from owner)	Telephone number of authorized representative ()	
Mailing address of authorized representative (number and street, city state, and ZIP code)		

SECTION II: REASON FOR APPEAL

	Land	Improvements	Personal Property
The property described in Section I is currently assessed at:			
The petitioner contends that the property should be assessed at:			
Present use for the property			
Use for which property was designed			
Classification of property (commercial, residential, etc.)			
Was property sold in the last three years? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, date of sale (month, day, year)	Sale price	
If the property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence, if available. If buyer and seller were or are related or had any common business interests, attach an explanation of the relationship.			
If the property was not sold but was listed for sale in the past three years, attach a copy of the listing agreement or other available evidence.			
Do you intend to present the testimony or report of a professional assessor / appraiser? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is the property valued higher than comparable properties? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, attach the owner's name and address of each comparable property and explain how the property is comparable to the property being appealed.			
The requested change in assessed value is justified for the following reasons: (Give specific reasons. Do not give conclusions such as the assessment is too high.)			

SECTION III: SIGNATURES**Petitioner, taxpayer, or duly authorized employee or corporate officer of the taxpayer**

I certify that my entries in Section I and Section II are accurate to the best of my knowledge and belief. I also understand that by appealing my assessment, my assessment may increase, may decrease, or may remain the same.

Signature of petitioner, taxpayer, or duly authorized officer

Date of signature (*month, day, year*)

Printed or typed name of petitioner, taxpayer, or duly authorized officer

Tax representative

I certify that the entries in Section I and Section II are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, and Form 11 or Form 113, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 50 IAC 15-5.5.

Signature of tax representative

Date of signature (*month, day, year*)

Printed or typed name of tax representative

Attorney representative

I certify that my entries in Section I and Section II are accurate to the best of my knowledge and belief.

Signature of attorney representative

Date of signature (*month, day, year*)

Printed or typed name of attorney representative

CHECKLIST

- ☐ I have reviewed Form 11 RA, Form 11 CI, or Form 113.
- ☐ I have reviewed the property record card.
- ☐ If I am appealing both real and personal property assessments, I have filed separate petitions for each property.
- ☐ I have checked the type of property under appeal (real or personal) at the top of page one.
- ☐ I have completed Section I, Section II, and Section III of this petition.
- ☐ I have given specific reasons for the requested change in value in Section II of this petition.
- ☐ If this petition is being filed by an authorized tax representative, a duly executed power of attorney and a Tax Representative Disclosure statement is attached.
- ☐ I have signed this petition.
- ☐ I understand that I must submit the original and one copy of this form to the assessing official.
- ☐ If there are other related parcels currently under appeal, a listing of these parcels is attached.

FOR ASSESSING OFFICIAL USE ONLY		
1. Date notice was sent to taxpayer (<i>month, day, year</i>)	2. Date petition for review was filed by petitioner (<i>month, day, year</i>)	3. Petition for review timely filed? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>
Signature of assessor		Date of signature (<i>month, day, year</i>)
If the answer to number 3 above is "No", the assessor shall notify the petitioner that the petition was not timely filed.		

THE FOLLOWING SECTION IS FOR THE ASSESSOR / PETITIONER CONFERENCE

SECTION IV: RESULTS OF ASSESSOR / PETITIONER CONFERENCE
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Before the county board holds the hearing required under IC 6-1.1-15.1 subsection (g), the taxpayer may request a meeting by filing a written request with the country or township official with whom the taxpayer filed the notice of review to:

- (1) attempt to resolve as many issues under review as possible; and
- (2) seek a joint recommendation for settlement of some or all of the issues under review.

A county or township official who receives a meeting request under this subsection before the county board hearing shall meet with the taxpayer. The taxpayer and the county or township official shall present a joint recommendation reached under this subsection to the county board at the hearing required under IC 6-1.1-15-1 subsection (g). The county board may adopt or reject the recommendation in whole or in part.

	Land	Improvements	Personal Property
The petitioner contends that the property should be assessed at:			
The assessing official contends that the property should be assessed at:			

If no agreement can be reached, explain the reasons for disagreement. If a change in assessed value is being made, explain the reason for the change.

[illegible]

SIGNATURES

The values listed above and the explanation given accurately reflect my opinion regarding this property.

Signature of assessing official	Date of signature (<i>month, day, year</i>)
Printed or typed name of assessing official	
Signature of taxpayer or authorized representative	Date of conference (<i>month, day, year</i>)
Printed or typed name of taxpayer or authorized representative	

PROCEDURE FOR APPEAL OF ASSESSMENT

Part of State Form 21513 (R8 / 6-09)

The taxpayer has the right to appeal an assessment.

1. Form 11 Notice (must file appeal within forty-five (45) days)
2. Form 113 Notice (must file appeal within forty-five (45) days)
3. Tax Bill (notice required, but not issued; must file appeal within forty-five (45) days)
4. May 10 Filing (notice not required)

IC 6-1.1-15-1(a)-(d)

The taxpayer files a property tax appeal with the assessing official.

The appeal the taxpayer files with the assessing official contains the taxpayer's name, address and parcel / key number of the property, and the taxpayer's address and telephone number. (Form 130 may be used, but is not required.)

IC 6-1.1-15-1(f)

The taxpayer filing an appeal:

1. initiates a review, and
2. constitutes a request by the taxpayer for a preliminary informal meeting with the assessing official.

IC 6-1.1-15-1(g)

The assessing official must forward the appeal to the PTABOA and attempt to hold the preliminary informal meeting with the taxpayer to resolve as many issues as possible. The assessing official must forward the results of the preliminary meeting on Form 134 to both the Auditor and the PTABOA no later than ten (10) days after the meeting.

IC 6-1.1-15-1(h)-(i)

If the PTABOA receives a Form 134 that indicates an agreement was reached before the PTABOA hearing:

1. The PTABOA cancels the hearing;
2. The assessing official gives notice of the agreed upon assessment to the PTABOA, the Auditor, and the Assessor (if not the same assessing official);
3. The PTABOA may change the assessment.

IC 6-1.1-15-1(j)

If no agreement is reached or the PTABOA does not receive Form 134 within 120 days of appeal, the PTABOA must hold a hearing within 180 days of the filing of the appeal.

IC 6-1.1-15-1(k)

The taxpayer may present his/her evidence for disagreement during the PTABOA hearing. The assessing official must present the basis for the assessment decision and refute the taxpayer's evidence. No appraisal is required by the taxpayer.

IC 6-1.1-15-1(l)-(m)

2. IBTR - Indiana Board of Tax Review

- a. The IBTR is a state agency with three (3) commissioners appointed by the Governor
- b. Two (2) members of the IBTR must be members of one (1) major political party and one (1) member must be a member of the other major political party.
- c. The IBTR may appoint administrative law judges to conduct an appeal hearing

IC 6-1.5-2-1, IC 6-1.5-3-3

3. Even though the law says an appraisal is not required, the Indiana Tax Court has ruled that, "The most effective method to rebut the presumption that an assessment is correct is through the presentation of a market value-in-use appraisal, completed in conformance with the Uniform Standards of Professional Appraisal Practice (USPAP)." *Eckerling v. Wayne Twp. Assessor*, 841 N.E.2d 674, 677-678 (Ind. Tax Ct. 2006) (citing *Kooshtard Prop. VI, LLC v. White River Twp. Assessor*, 836 N.E.2d 501, 506 n. 6 (Ind. Tax Ct. 2005)).

Taxpayers may present any form of evidence that will prove an indication of the value of the appealed property including, but not limited to:

- a. A sale of the subject property adjusted to the valuation date,
- b. Sales or assessments of comparable properties if the taxpayer can demonstrate the similarity between the appealed property and the comparable properties,
- c. An appraisal trended to the appropriate valuation date, and
- d. Income and expense information, if the property is an investment.

August 24, 2007, DLGF Appeals Memorandum
http://www.in.gov/dlgf/files/Memo_Appeals082407.pdf

1. PTABOA - County Property Tax Assessment Board of Appeals

- a. Each county must have a PTABOA comprised of individuals "knowledgeable in the valuation of property."
- b. Members of the PTABOA are as follows:
 - (1) County Assessor - serves as the Secretary of the PTABOA*
 - (2) Two (2) county council appointees; one (1) must be a Level II assessor-appraiser
 - (3) Two (2) county commissioner appointees:
 - (a) Landowners**
 - (b) Ensure that no more than three (3) of the five (5) PTABOA members are of the same political party***
 - (c) Ensure that at least three (3) of the five (5) PTABOA members are county residents**
 - (d) One (1) must be Level II, unless the County Assessor is a Level II assessor-appraiser

* The County Assessor is recused from any action the PTABOA takes with respect to an assessment determination by the County Assessor.

** If there are not at least two (2) county resident landowners who are certified Level II and willing to serve on the PTABOA, it is not necessary that at least three (3) of the five (5) members be county residents.

*** May be waived if no Level II assessor-appraiser whose political party status satisfies the requirement is willing to serve.

IC 6-1.1-28-1

If the PTABOA refuses to hold a timely hearing within 180 days of the filing of the appeal or give notice of a decision within 120 days after the hearing, the taxpayer may appeal to the IBTR.

IC 6-1.1-15-1(o)

The taxpayer initiates an appeal with the IBTR.

The taxpayer may appeal the PTABOA's action to the IBTR with respect to: (1) the assessment of the taxpayer's real or personal property, (2) the exemption of the taxpayer's real or personal property, or (3) property tax deductions. The taxpayer must file Form 131 with the IBTR within forty-five (45) days, when PTABOA's order is given to parties and must mail a copy of the petition to the other party, i.e. the assessing official. No appraisal is required by the taxpayer.

IC 6-1.1-15-3(a), (d), (f)
IC 6-1.5-4-1

The IBTR holds a hearing within nine (9) months after the appeal petition is filed (unless it is a general reassessment year). The IBTR must issue a decision within ninety (90) days after a hearing (unless an extension is ordered or it is a general reassessment year). The party may request a rehearing within fifteen (15) days of IBTR's final determination. The party may appeal to the Tax Court.

IC 6-1.1-15-4(e)-(h)
IC 6-1.1-15-5(a)

The taxpayer initiates an appeal with the Tax Court. A taxpayer must file a petition with the Indiana Tax Court within forty-five (45) days of IBTR's final determination or at any time after the maximum time elapses for the IBTR to make a final determination. The party may appeal the Tax Court determination to the Supreme Court.

IC 6-1.1-15-5(b), (c), (g)

The taxpayer initiates an appeal with the Indiana Supreme Court.

Review by the Supreme Court is discretionary.

IC 33-26-6-7(d)